

Guide to the Budget

Volume II

Introduction

Volume II contains the budget information for City departments and programs. The following sections may be included in the commentaries:

- Department Description
- Goals and Objectives
- Service Efforts and Accomplishments
- Department Summary
- Department Staffing
- Department Expenditures
- Significant Budget Adjustments
- Expenditures by Category
- Revenues by Category
- Salary Schedule
- Revenue and Expense Statement

Department Description

This is a brief overview of the department that describes its history and the services the department provides. It also includes the department's mission statement.

Goals and Objectives

This section of the budget describes the goals and objectives that make up the action plan for the department. Strategic goals are broad, multi-year areas of focus, while strategic objectives are articulated aims that support the identified goals.

NOTE: New goals and objectives for Fiscal Year 2011, performance measures, and sizing/workload data have not been included because of changes resulting from mid-year budget reductions and ones being made to the City Strategic Plan. Implementation of changes resulting from mid-year budget reductions will occur in phases during the remainder of Fiscal Year 2010, making it difficult to provide reliable projections of service levels and performance targets. In addition, current efforts to update the City Strategic Plan will likely result in new City's goals, objectives, strategies, and performance measures.

Service Efforts and Accomplishments

This is a narrative describing major efforts and accomplishments. Programs, grants, and other major activities not included in the tactical plan were included at the discretion of the department. This section is appropriate for describing milestones met, services provided, accomplishments, awards and special recognitions.

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Department Summary

The Department Summary table summarizes positions, expenses, and revenue. Grant Funds are not included.

Department Summary

	FYXXXX	FYXXXX	FYXXXX-XXXX Change
Positions	91.50	93.38	1.88
Personnel Expenses	7,786,443	8,015,522	229,079
Non-Personnel Expenses	1,597,124	1,424,743	(172,381)
Total Department Expenses	9,383,567	9,440,265	56,698
Total Department Revenue	214,698	214,698	0

Department Expenditures and Personnel

The Department Expenditures and Personnel sections display expenditures and positions by Fund.

Department Expenditures

	FYXXXX	FYXXXX	FYXXXX-XXXX Change
Division Administration	250,000	300,000	50,000
Operations	400,000	600,000	200,000
Support Services	150,000	150,000	0
Fund Total	800,000	1,050,000	250,000

Department Personnel

	FYXXXX	FYXXXX	FYXXXX-XXXX Change
Division Administration	10.00	8.00	(2.00)
Operations	10.00	10.00	0.00
Support Services	5.00	5.00	0.00
Fund Total	25.00	23.00	(2.00)

Note: In some instances, the sum of individual expenditure line items may not match the bottom-line totals due to rounding.

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Significant Budget Adjustments

The Significant Budget Adjustments section lists key program and personnel changes by fund. Position adjustments are included and impacts of adjustments are described.

Significant Budget Adjustments

	FTE	Expenditure	Revenue
Adjustment to Hourly Personnel Funding	0.21	5,000	0
Funding allocated according to a zero-based annual review of hourly funding requirements.			
Adjustment to Contracts and Equipment Outlay	0.00	50,000	0
Funding allocated according to a zero-based annual review of contract and equipment outlay requirements.			
Budget Adjustments Total	0.21	55,000	0

Expenditures by Category

The Expenditures by Category table represents how a department budget is distributed within major expenditure categories.

Expenditures by Category

	FYXXXX	FYXXXX	FYXXXX-XXXX Change
PERSONNEL			
Salaries and Wages	4,694,184	3,613,023	(1,081,161)
Fringe Benefits	3,092,259	4,402,499	1,310,240
SUBTOTAL PERSONNEL	7,786,443	8,015,522	229,079
NON-PERSONNEL			
Supplies	144,259	129,559	(14,700)
Contracts	684,711	673,013	(11,698)
Information Technology	495,937	400,887	(95,050)
Energy and Utilities	131,917	80,984	(50,933)
Other	119,100	119,100	0
Capital Expenditures	21,200	21,200	0
SUBTOTAL NON-PERSONNEL	1,597,124	1,424,743	(172,381)
Total	9,383,567	9,440,265	56,698

Revenues by Category

The Revenues by Category table displays budgeted revenues by category.

Revenues by Category

	FYXXXX	FYXXXX	FYXXXX-XXXX Change
Licenses and Permits	23,271,861	21,928,068	(1,343,793)
Fines, Forfeitures, and Penalties	1,835,000	2,191,000	356,000
Charges for Current Services	1,071,356	1,042,617	(28,739)
Other Revenue	120,000	0	(120,000)
Total	26,298,217	25,161,685	(1,136,532)

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Department Personnel Expenditures

The Department Personnel Expenditures displays the number of budgeted positions, salary amounts by job classification, special assignment pays, and fringe benefits.

Department Personnel Expenditures

Job Number	Job Title	FYXXXX	FYXXXX	Salary Range	Total
20000007	Accountant 3	4.00	4.00	59,363 - 71,760	205,787
20000011	Account Clerk	4.00	3.00	31,491 - 37,918	35,832
20000015	Sr Mgmt Anlyst	3.00	3.00	59,363 - 71,760	207,745
20000024	Administrative Aide 2	3.00	3.00	42,578 - 51,334	148,736
20000102	Accountant 4	1.00	1.00	66,768 - 88,982	80,891
20000119	Asoc Mgmt Anlyst	2.00	2.00	54,059 - 65,333	124,688
Salaries and Wages Total		17.00	16.00		803,679
Fringe Benefits					
	Employee Offset Savings				15,171
	Flexible Benefits				95,190
	Long-Term Disability				4,595
	Medicare				7,410
	Other Post-Employment Benefits				63,540
	Retiree Medical Trust				158
	Retirement 401 Plan				630
	Retirement ARC				203,825
	Retirement Offset Contribution				12,311
	Risk Management Administration				9,800
	Supplemental Pension Savings Plan				20,229
	Unemployment Insurance				1,073
	Unused Sick Leave				406
	Workers' Compensation				1,528
Fringe Benefits Total					435,866
Personnel Expenses Total					1,239,545

Department Budget by Program

The Department Budget by Program table displays the positions, expenditures, and revenues by program, which is defined as a grouping of services or activities that are provided both internally to other City departments or externally to residents.

Department Budget by Program

	FYXXXX Positions	FYXXXX Expenditures	FYXXXX Revenue
Department Management	8.00	982,034	0
General Administration/Management	0.63	210,687	0
IT Non-Discretionary	0.00	400,887	0
Total	8.63	1,593,608	0

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Revenue and Expense Statement

The Revenue and Expense Statement is a financial document that presents revenue, expense, reserve and fund balance information. Revenue and Expense Statements are not provided for departments or programs within the General Fund.

Table Revenue and Expense Statement

	FYXXXX	FYXXXX
Revenue and Expense Statement XXXXXX		
BEGINNING BALANCE AND RESERVES		
Balance from Prior Year	89,959	114,391
Reserve for Encumbrances	1,000	
TOTAL BALANCE AND RESERVES	90,959	114,391
REVENUE		
Concession Leases	6,000	6,000
Transfer from EGF 1/3 Fund	55,000	
Transfer from Other Funds	115,000	115,000
TOTAL REVENUE	176,000	121,000
TOTAL BALANCE, RESERVES, AND REVENUE	266,959	235,391
OPERATING EXPENSE		
Personnel Expense	162,115	187,568
Non-Personnel Expense	32,723	33,634
TOTAL OPERATING EXPENSE	194,838	221,202
TOTAL EXPENSE	194,838	221,202
RESERVES		
Reserve for Encumbrances	1,000	
TOTAL RESERVES	1,000	
BALANCE	71,121	14,189
TOTAL EXPENSE, RESERVES AND BALANCE	266,959	235,391